

Taxation statistics 2009–10
Partnership returns
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	Item	Label	Table 1 A-D	Table 2 A-D	Table 3	Table 4 A-D
Number of partnerships			X	X	X	X
Income excluding foreign income						
Business income						
Gross payments where ABN not quoted - PP	5	C	A	A	X	A
Gross payments where ABN not quoted - NPP	5	D	A	A	X	A
Gross payments subject to foreign resident withholding - PP	5	A			X	A
Gross payments subject to foreign resident withholding - NPP	5	B			X	A
Assessable government industry payments - PP	5	E	A	A	X	A
Assessable government industry payments - NPP	5	F	A	A	X	A
Other business income - PP	5	G	A	A	X	A
Other business income - NPP	5	H	A	A	X	A
Total business income - PP	5		A	A	X	A
Total business income - NPP	5		A	A	X	A
Total business income	5		A	A	X	A
Business expenses						
Foreign resident withholding expenses	5	P	A		X	A
Contractor, sub-contractor and commission expenses	5	C	A	A	X	A
Superannuation expenses	5	D	A	A	X	A
Cost of sales	5	E	A	A	X	A
Bad debts	5	F	A	A	X	A
Lease expenses	5	G	A	A	X	A
Rent expenses	5	H	A	A	X	A
Total interest expenses	5	I	A	A	X	A
Total royalty expenses	5	J	A	A	X	A
Depreciation expenses	5	K	A	A	X	A
Motor vehicle expenses	5	L	A	A	X	A
Repairs and maintenance	5	M	A	A	X	A
All other expenses	5	N	A	A	X	A
Total expenses	5	O	A	A	X	A
Income reconciliation adjustments	5	A	A	A	X	A
Expense reconciliation adjustments	5	B	A	A	X	A
Net business income - PP - profit	5	Q	A	A	X	A
Net business income - PP - loss	5	Q	A	A	X	A
Net business income - NPP - profit	5	R	A	A	X	A
Net business income - NPP - loss	5	R	A	A	X	A
Net business income or loss	5	S	A		X	A

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Tax withheld where ABN not quoted	6	T	B		X	B
Credit for tax withheld - foreign resident withholding	6	U	B		X	B
Distribution from partnerships - PP - profit	8	A	B	B	X	B
Distribution from partnerships - PP - loss	8	A	B	B	X	B
Distribution from partnerships - PP	8	A	B	B	X	B
Distribution from trusts - PP - profit	8	Z	B		X	B
Distribution from trusts - PP - loss	8	Z	B		X	B
Distribution from trusts - PP	8	Z	B	B	X	B
Distribution from partnerships - NPP - profit	8	B	B	B	X	B
Distribution from partnerships - NPP - loss	8	B	B	B	X	B
Distribution from partnerships - NPP	8	B	B	B	X	B
Distribution from trusts - NPP - profit	8	R	B		X	B
Distribution from trusts - NPP - loss	8	R	B		X	
Distribution from trusts - NPP	8	R	B	B	X	B
P&T deductions relating to distribution - PP	8	S	B	B	X	B
P&T deductions relating to distribution - NPP	8	T	B	B	X	B
Total P&T deductions relating to distribution	8		B	B	X	B
Share of credit for tax withheld where ABN not quoted	8	C	B		X	B
Share of franking credit from franked dividends	8	D	B	B	X	B
Share of credit for TFN amounts withheld from interest and dividends	8	E	B	B	X	B
Share of credit for tax withheld from foreign resident withholding	8	U				
Gross rent	9	F	B	B	X	B
Interest deductions	9	G	B	B	X	B
Capital works deductions	9	X	B	B	X	B
Other rental deductions	9	H	B	B	X	B
Net rent - profit	9		B	B	X	B
Net rent - loss	9		B	B	X	B
Net rent	9		B	B	X	B
Forestry managed investment scheme income	10	Q	B	B	X	B
Gross interest	11	J	B	B	X	B
TFN amounts withheld from gross interest	11	I	B	B	X	B
Dividends unfranked	12	K	B	B	X	B
Dividends franked	12	L	B	B	X	B
Total dividends	12		B	B	X	B
Franking Credit	12	M	B	B	X	B
TFN amounts withheld from dividends	12	N	B	B	X	B
Other Australian income	14	O	B	B	X	B

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Deductions						
Deductions relating to Australian investment income	16	P	C	C	X	C
Forestry managed investment scheme deduction	17	D	C	C	X	C
Other deductions	18	Q	C	C	X	C
Net Australian income or loss	20	F	C	C	X	C
Foreign income						
Attributed foreign income- listed country	22	M			X	
Attributed foreign income- section 404 country	22	U			X	
Attributed foreign income- unlisted country	22	X			X	
Attributed foreign income- foreign investment fund or foreign life assurance policy	22	Y			X	
Gross other assessable foreign source income	23	B	C	C	X	C
Net other assessable foreign source income	23	V	C	C	X	C
Foreign income tax offset	23	Z	C	C	X	C
Australian franking credits from a New Zealand company	23	D	C		X	C
Total net income or loss	24		C	C	X	C
Additional information						
Total TOFA gains	31	M			X	
Total TOFA losses	31	N			X	
TOFA transitional balancing adjustment	31	O			X	
TOFA gains from unrealised movements in the value of financial arrangements	31	P			X	
Key financial information						
All current assets	32	F	D	D	X	D
Total assets	33	G	D	D	X	D
All current liabilities	34	I	D	D	X	D
Total liabilities	35	J	D	D	X	D
Proprietors' funds	36	K	D	D	X	D
Business and professional items						
Opening stock	39	C	D	D	X	D
Purchases and other costs	40	B	D	D	X	D
Closing stock	41	D	D	D	X	D
Trade debtors	42	E	D	D	X	D
Trade creditors	43	H	D	D	X	D
Total salary and wage expenses	44	L	D	D	X	D
Payments to associated persons	45	M	D	D	X	D

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Intangible depreciating assets first deducted	46	N	D	D	X	D
Other depreciating assets first deducted	47	U	D	D	X	D
Termination value of intangible depreciating assets	48	O	D	D	X	D
Termination value of other depreciating assets	49	W	D	D	X	D
Deduction for project pool	50	P	D	D	X	D
Section 40-880 deduction	51	X	D	D	X	D
Small and general business tax break	52	F	D	D	X	D
Fringe benefit employee contributions	53	T	D	D	X	D
Interest expenses overseas	54	Q	D	D	X	D
Royalty expenses overseas	55	R	D	D	X	D
Deduction for environmental protection expenses	57	V	D		X	
Small business entity depreciating assets ¹ – deduction for low cost assets (less than \$1,000)	60	A	D	D	X	D
Small business entity depreciating assets ¹ – deduction for general pool assets (less than 25 years)	60	B	D	D	X	D
Small business entity depreciating assets ¹ – deduction for long life pool assets (25 years or more)	60	C	D	D	X	D
Entrepreneurs tax offset – Small business entity aggregated turnover ²	61	D	D	D	X	D
Entrepreneurs tax offset – Small business entity income ²	61	E	D	D	X	D
National rental affordability scheme tax offset entitlement	62	F	D	D		D
Selected old return items reported in the multi-year table						
Gross reportable payments system (RPS) Income - PP					X	
Gross RPS Income - NPP					X	
Gross RPS Income					X	
Gross prescribed payments system (PPS) Income					X	
RPS credit					X	
Share of PPS credit					X	
Share of RPS credit					X	
PPS credit					X	
PPS assessment credit					X	
Net Capital Gain					X	
Depreciable assets purchased					X	
Depreciable assets sold					X	
Land degradation expenses					X	
Environmental protection expenses					X	

* All Item and Label descriptions refer to the item and label as per the 2010 partnership tax return

1. In previous years' Taxation Statistics, referred to as "Simplified Tax System (STS) depreciating assets".

2. In previous years' Taxation Statistics, referred to as "Entrepreneurs tax offset STS group turnover" & "Entrepreneurs tax offset Net STS income" respectively